IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

FRIDAY, THE 1ST JUNE 2007 / 11TH JYAISHTA 1929

WA.No. 1231 of 2007()

AGAINST THE JUDGEMENT IN WPC.13125/2006 DATED 29.05.2006
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APPELLANT/PETITIONER

M. SHEEJA,
PROPRIETRESS, AMAR TRADING COMPANY,
KOOTTIKKADA, KOLLAM.

BY ADV. SRI.B.KRISHNA MANI

RESPONDENTS/RESPONDENTS:
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1. STATE OF KERALA, REPRESENTED BY THE CHIEF SECRETARY, SECRETARIAT, THIRUVANANTHAPURAM.

2. THE COMMISSIONER OF COMMERCIAL TAXES, GOVERNMENT OF KERALA, THIRUVANANTHAPURAM.

3. THE SALES TAX OFFICER, IInd CIRCLE, KOLLAM.

BY SR. GOVERNMENT PLEADER SMT. MEERA.

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 01/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

H.L. DATTU, C.J. & K.T. SANKARAN, J.

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W.A. No. 1231 OF 2007

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Dated this the 1st June, 2007

J U D G M E N T

H.L. Dattu, C.J.:

Challenging the correctness or otherwise of the judgment delivered by the learned single Judge in W.P.(C) 13125 of 2006 dated 29.05.2006, the petitioner is before us in this appeal.

2. The subject matter of the Writ Petition is the order of assessment passed by the assessing authority for the assessment year 2001-2002 under the provisions of the Kerala General Sales Tax Act. The learned single Judge has rejected the Writ Petition solely on the ground that the assessee has alternative, effective and efficacious remedies provided under the Act itself.

3. In our view, the view taken by the learned single Judge is justifiable and therefore interference in the said order is not called for and that the Writ Appeal requires to be rejected. Ordered accordingly.

Liberty is reserved to the petitioner, if he so desires, to question the correctness or otherwise of the orders passed by the assessing authority for the assessment year 2001-2002 under the Kerala General Sales Tax Act, within two weeks from today. If such an appeal is filed by the petitioner/appellant, the

appellate authority shall decide the appeal without reference to the period of limitation . All other contentions of both the parties are left open.

H.L. DATTU,
CHIEF JUSTICE.

K.T. SANKARAN,
JUDGE.

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